

# Government-Owned Building

## 179D Forfeiture of Allocation to 'Designer'

---

I, (Name: First Last/Title) as the representative authority of (Company or Organization), hereby  
forfeit all 179D Allocation of Deduction rights to (Entity Claiming the Deduction First/Last  
Name) (Company or Organization) for the New Construction of (Government Building Name) Located at (Street  
Address), (City), ((State) (Zip Code), as a qualified contributing 'Designer', as defined by Internal Revenue  
Bulletin: 2008-14 |Section 3.02\*

---

(Signature)

---

(Date)

Under penalties of perjury, I declare that I have examined this document, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this allocation forfeiture are true, correct, and complete.

### \*Section 3: SPECIAL RULE FOR GOVERNMENT-OWNED BUILDINGS

Internal Revenue Bulletin: 2008-14

April 7, 2008

Notice 2008-40

Amplification of Notice 2008-52; Deduction for Energy Efficient Commercial Buildings

SECTION 3. SPECIAL RULE FOR GOVERNMENT-OWNED BUILDINGS; 02 Designers of Government-Owned Buildings. A designer is a person that creates the technical specifications for installation of energy efficient, commercial building property (or partially qualifying commercial building property for which a deduction is allowed under §179D). A designer may include, for example, an architect, engineer, contractor, environmental consultant or energy services provider who creates the technical specifications for a new building or an addition to an existing building that incorporates energy efficient commercial building property (or partially qualifying commercial building property for which a deduction is allowed under §179D). A person that merely installs, repairs, or maintains the property is not a designer.